

EXHIBIT 23



When time matters... GO DIRECT

Via Facsimile: 973-709-0364

June 4, 2009

ATTN: Lori Rooney

VALLEY NATIONAL BANK

1455 Valley Road

3rd Floor

Wayne, NJ 07470

Please release Myrtle Beach Direct Air's funds for the following flights that have been completed by Virgin America, USA Jet. .

Virgin America Aircraft A320

MBDIRECT052809	SOUTHERN SKY AIR	MYR/PIT/MYR/ORH/MYR	5/28/09
MBDIRECT052909	SOUTHERN SKY AIR	MYR/IAG/MYR/PIT/MYR	5/29/09
MBDIRECT053009	SOUTHERN SKY AIR	MYR/PIT/MYR/IAG/MYR	5/30/09
MBDIRECT053109	SOUTHERN SKY AIR	MYR/PBG/MYR/PIT/MYR/ORH/MYR	5/31/09
MBDIRECT060109	SOUTHERN SKY AIR	MYR/IAG/MYR/PIT/MYR	6/01/09

Virgin America Aircraft A319

MBDIRECT052809	SOUTHERN SKY AIR	PGD/SFB/ORH/SFB/PGD	5/28/09
MBDIRECT052909	SOUTHERN SKY AIR	PGD/SFB/AZO/SFB/PGD	5/29/09
MBDIRECT053109	SOUTHERN SKY AIR	PGD/SFB/ORH/SFB/PGD	5/31/09
MBDIRECT060109	SOUTHERN SKY AIR	PGD/SFB/AZO/SFB/PGD	6/01/09

Aviation Advantage /USA Jet # 1 MYR

MBDIRECT52709	SOUTHERN SKY AIR	MYR/LCK/MYR	5/27/09
MBDIRECT52809	SOUTHERN SKY AIR	MYR/EWR/MYR/SPI/MYR	5/28/09
MBDIRECT53009	SOUTHERN SKY AIR	MYR/LCK/MYR	5/30/09
MBDIRECT53109	SOUTHERN SKY AIR	MYR/EWR/MYR/SPI/MYR	5/30/09
MBDIRECT60109	SOUTHERN SKY AIR	MYR/EWR/MYR	6/01/09

USA Jet Aircraft - PGD

MBDIRECT53009	SOUTHERN SKY AIR	PGD/SFB/ORH/SFB/PGD	5/30/09
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The total revenue collected is:	\$ 419,515.07
Transferred to Virgin America on 4/29 escrow summary	-\$ 220,035.00
Transferred to USA Jet on 4/30 from escrow summary	-\$ 57,624.00
Transferred to USA Jet PGD on 5/26 from escrow summary	-\$ 16,919.50
Difference to be released	\$ 124,972.57

Please wire the difference to Direct Air

\$ 124,972.57

Horry County State Bank

Oak Street

Myrtle Beach, SC 29577

Account of Southern Sky Air & Tours d/b/a Myrtle Beach Direct Air

ABA # 053201982

Account # 0913006106


Authorized Signature

Charter Escrow
Detail Report
Option: Carrier: *ALL*

MRYTLE BEACH DIRECT
Summary Report
For The Period 5/27/2009 Thru 6/2/2009

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Totals For Flight 5850 MYR/RFD 27-May-09	\$0.00
Totals For Flight 5850 PGD/RFD 27-May-09	\$0.00
Totals For Flight 5851 MYR/PGD 27-May-09	\$95.00
Totals For Flight 6605 LCK/MYR 27-May-09	\$268.00
Totals For Flight 6606 MYR/LCK 27-May-09	\$360.60
Totals For Travel Date 27-May-09	\$723.60
Totals For Flight 5808 MYR/ABE 28-May-09	\$90.00
Totals For Flight 5808 PGD/ABE 28-May-09	\$0.00
Totals For Flight 5809 ABE/MYR 28-May-09	\$139.50
Totals For Flight 5809 MYR/PGD 28-May-09	\$0.00
Totals For Flight 5809 ABE/PGD 28-May-09	\$6.91
Totals For Flight 5818 MYR/PIT 28-May-09	\$1,370.80
Totals For Flight 5819 PIT/MYR 28-May-09	\$924.10
Totals For Flight 5822 EWR/MYR 28-May-09	\$1,843.80
Totals For Flight 5822 MYR/EWR 28-May-09	\$1,020.40
Totals For Flight 5872 MYR/SPI 28-May-09	\$190.00
Totals For Flight 5873 SPI/MYR 28-May-09	\$1,292.80
Totals For Flight 5881 ORH/MYR 28-May-09	\$1,545.50
Totals For Flight 6004 SFB/ORH 28-May-09	\$689.50
Totals For Flight 6004 PGD/ORH 28-May-09	\$1,917.50
Totals For Flight 6005 ORH/SFB 28-May-09	\$486.60
Totals For Flight 6005 ORH/PGD 28-May-09	\$1,013.20
Totals For Travel Date 28-May-09	\$12,530.61
Totals For Flight 5617 IAG/MYR 29-May-09	\$945.00
Totals For Flight 5816 MYR/IAG 29-May-09	\$495.10
Totals For Flight 5818 MYR/PIT 29-May-09	\$745.10
Totals For Flight 5819 PIT/MYR 29-May-09	\$394.00
Totals For Flight 6002 SFB/AZO 29-May-09	\$183.50
Totals For Flight 6002 PGD/AZO 29-May-09	\$1,293.50
Totals For Flight 6003 AZO/PGD 29-May-09	\$659.70
Totals For Travel Date 29-May-09	\$4,715.90
Totals For Flight 5808 PGD/ABE 30-May-09	\$0.00
Totals For Flight 5813 AZO/SFB 30-May-09	\$0.00
Totals For Flight 5816 MYR/IAG 30-May-09	\$1,550.10
Totals For Flight 5817 IAG/MYR 30-May-09	\$580.00
Totals For Flight 5850 PGD/RFD 30-May-09	\$0.00
Totals For Flight 5851 MYR/PGD 30-May-09	\$0.00
Totals For Flight 5851 RFD/PGD 30-May-09	\$149.50
Totals For Flight 5888 MYR/PIT 30-May-09	\$455.40
Totals For Flight 5889 PIT/MYR 30-May-09	\$45.00
Totals For Flight 6004 SFB/ORH 30-May-09	\$463.00

Charter Escrow
Detail Report
Option: Carrier: *ALL*

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Summary Report

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Totals For Flight 6004 PGD/ORH 30-May-09	\$1,362.60
Totals For Flight 6005 ORH/PGD 30-May-09	\$333.40
Totals For Flight 6605 LCK/MYR 30-May-09	\$1,076.60
Totals For Flight 6606 MYR/LCK 30-May-09	\$180.00
Totals For Travel Date 30-May-09	\$6,195.50
Totals For Flight 5622 MYR/PBG 31-May-09	\$1,051.20
Totals For Flight 5808 MYR/ABE 31-May-09	\$0.00
Totals For Flight 5808 PGD/ABE 31-May-09	\$0.00
Totals For Flight 5809 ABE/MYR 31-May-09	\$0.00
Totals For Flight 5809 MYR/PGD 31-May-09	\$0.00
Totals For Flight 5809 ABE/PGD 31-May-09	\$13.82
Totals For Flight 5818 MYR/PIT 31-May-09	\$835.00
Totals For Flight 5819 PIT/MYR 31-May-09	\$449.00
Totals For Flight 5821 PBG/MYR 31-May-09	\$504.20
Totals For Flight 5822 MYR/EWR 31-May-09	\$1,335.20
Totals For Flight 5823 EWR/MYR 31-May-09	\$582.70
Totals For Flight 5872 MYR/SPI 31-May-09	\$1,225.40
Totals For Flight 5873 SPI/MYR 31-May-09	\$190.00
Totals For Flight 5880 MYR/ORH 31-May-09	\$1,798.80
Totals For Flight 5881 ORH/MYR 31-May-09	\$329.00
Totals For Flight 6004 SFB/ORH 31-May-09	\$705.30
Totals For Flight 6004 PGD/ORH 31-May-09	\$1,092.00
Totals For Flight 6005 ORH/SFB 31-May-09	\$236.20
Totals For Flight 6005 ORH/PGD 31-May-09	\$636.10
Totals For Travel Date 31-May-09	\$10,983.92
Totals For Flight 2222 FAM/ILY 01-Jun-09	\$95.00
Totals For Flight 5617 IAG/MYR 01-Jun-09	\$1,547.00
Totals For Flight 5806 PGD/MYR 01-Jun-09	\$0.00
Totals For Flight 5807 TOL/PGD 01-Jun-09	\$0.00
Totals For Flight 5816 MYR/IAG 01-Jun-09	\$280.60
Totals For Flight 5818 MYR/PIT 01-Jun-09	\$210.20
Totals For Flight 5819 PIT/MYR 01-Jun-09	\$968.10
Totals For Flight 5822 EWR/MYR 01-Jun-09	\$435.80
Totals For Flight 5822 MYR/EWR 01-Jun-09	\$957.00
Totals For Flight 5830 MYR/AZO 01-Jun-09	\$0.00
Totals For Flight 6002 SFB/AZO 01-Jun-09	\$380.50
Totals For Flight 6002 PGD/AZO 01-Jun-09	\$751.50
Totals For Flight 6003 AZO/SFB 01-Jun-09	\$119.60
Totals For Flight 6003 AZO/PGD 01-Jun-09	\$163.50
Totals For Travel Date 01-Jun-09	\$5,908.80
Totals For AMEX	\$41,058.33

Charter Escrow
Detail Report
Option: Carrier: *ALL*

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Summary Report
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Totals For Flight 6605 LCK/MYR 27-May-09	\$100.00
Totals For Flight 6606 MYR/LCK 27-May-09	\$26,849.30
Totals For Travel Date 27-May-09	\$26,949.30
Totals For Flight 5818 MYR/PIT 28-May-09	\$375.00
Totals For Flight 5819 PIT/MYR 28-May-09	\$25.00
Totals For Flight 5822 MYR/EWR 28-May-09	\$12,447.00
Totals For Flight 5872 MYR/SPI 28-May-09	\$260.10
Totals For Flight 5873 SPI/MYR 28-May-09	\$600.00
Totals For Flight 5880 MYR/ORH 28-May-09	\$50.00
Totals For Flight 5881 ORH/MYR 28-May-09	\$50.00
Totals For Flight 6004 SFB/ORH 28-May-09	\$170.00
Totals For Flight 6004 PGD/ORH 28-May-09	\$375.00
Totals For Flight 6005 ORH/SFB 28-May-09	\$50.00
Totals For Flight 6005 ORH/PGD 28-May-09	\$25.00
Totals For Travel Date 28-May-09	\$14,427.10
Totals For Flight 5617 IAG/MYR 29-May-09	\$100.00
Totals For Flight 5816 MYR/IAG 29-May-09	\$350.00
Totals For Flight 5818 MYR/PIT 29-May-09	\$325.00
Totals For Flight 5819 PIT/MYR 29-May-09	\$5.00
Totals For Flight 6002 PGD/AZO 29-May-09	\$363.00
Totals For Flight 6003 AZO/PGD 29-May-09	\$75.00
Totals For Travel Date 29-May-09	\$1,218.00
Totals For Flight 5816 MYR/IAG 30-May-09	\$450.00
Totals For Flight 5851 RFD/MYR 30-May-09	\$109.50
Totals For Flight 5888 MYR/PIT 30-May-09	\$175.00
Totals For Flight 6004 SFB/ORH 30-May-09	\$29.00
Totals For Flight 6004 PGD/ORH 30-May-09	\$300.00
Totals For Flight 6005 ORH/SFB 30-May-09	\$50.00
Totals For Flight 6005 ORH/PGD 30-May-09	\$73.60
Totals For Flight 6605 LCK/MYR 30-May-09	\$24,134.30
Totals For Flight 6606 MYR/LCK 30-May-09	\$100.00
Totals For Travel Date 30-May-09	\$25,421.40
Totals For Flight 5822 MYR/PBG 31-May-09	\$175.10
Totals For Flight 5818 MYR/PIT 31-May-09	\$1,125.00
Totals For Flight 5819 PIT/MYR 31-May-09	\$175.00
Totals For Flight 5821 PBG/MYR 31-May-09	\$125.00
Totals For Flight 5822 MYR/EWR 31-May-09	\$490.10
Totals For Flight 5872 MYR/SPI 31-May-09	\$500.00
Totals For Flight 5873 SPI/MYR 31-May-09	\$175.00
Totals For Flight 5880 MYR/ORH 31-May-09	\$420.10
Totals For Flight 5881 ORH/MYR 31-May-09	\$50.00
Totals For Flight 6004 SFB/ORH 31-May-09	\$194.00

Charter Escrow
Detail Report
Option: Carrier: *ALL*

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Totals For Flight 6004 PGD/ORH 31-May-09	\$375.00
Totals For Travel Date 31-May-09	\$3,804.30
Totals For Flight 5617 IAG/MYR 01-Jun-09	\$430.10
Totals For Flight 5816 MYR/IAG 01-Jun-09	\$350.00
Totals For Flight 5818 MYR/PIT 01-Jun-09	\$175.00
Totals For Flight 5819 PIT/MYR 01-Jun-09	\$200.00
Totals For Flight 5822 EWR/MYR 01-Jun-09	\$14,672.00
Totals For Flight 5822 MYR/EWR 01-Jun-09	\$460.20
Totals For Flight 6002 PGD/AZO 01-Jun-09	\$150.00
Totals For Flight 6003 AZO/PGD 01-Jun-09	\$250.00
Totals For Travel Date 01-Jun-09	\$16,687.30
Totals For CASH	\$88,507.40
Totals For Flight 6605 LCK/MYR 27-May-09	\$130.00
Totals For Travel Date 27-May-09	\$130.00
Totals For Flight 5881 ORH/MYR 28-May-09	\$466.00
Totals For Travel Date 28-May-09	\$466.00
Totals For Flight 5819 PIT/MYR 29-May-09	\$169.60
Totals For Travel Date 29-May-09	\$169.60
Totals For Flight 5850 MYR/RFD 30-May-09	\$230.00
Totals For Flight 6606 MYR/LCK 30-May-09	\$190.00
Totals For Travel Date 30-May-09	\$420.00
Totals For Flight 5808 MYR/ABE 31-May-09	\$0.00
Totals For Flight 5818 MYR/PIT 31-May-09	\$230.00
Totals For Flight 5822 MYR/EWR 31-May-09	\$230.00
Totals For Flight 5880 MYR/ORH 31-May-09	\$588.00
Totals For Flight 6005 ORH/PGD 31-May-09	\$377.10
Totals For Travel Date 31-May-09	\$1,425.10
Totals For Flight 5617 IAG/MYR 01-Jun-09	\$117.10
Totals For Flight 6002 SFB/AZO 01-Jun-09	\$454.00
Totals For Travel Date 01-Jun-09	\$571.10
Totals For INVC	\$3,181.80
Totals For Flight 2222 FAM/ILY 27-May-09	\$570.00
Totals For Flight 5821 PBG/MYR 27-May-09	\$0.00
Totals For Flight 5822 MYR/PBG 27-May-09	\$0.00
Totals For Flight 5850 PGD/RFD 27-May-09	\$98.50
Totals For Flight 5851 RFD/MYR 27-May-09	\$40.00
Totals For Flight 5851 RFD/PGD 27-May-09	\$363.70
Totals For Flight 6604 MYR/SFB 27-May-09	\$230.00
Totals For Flight 6605 LCK/MYR 27-May-09	\$1,216.00
Totals For Flight 6606 MYR/LCK 27-May-09	\$1,315.80

Charter Escrow
Detail Report
Option: Carrier: *ALL*

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Totals For Travel Date 27-May-09	\$3,834.00
Totals For Flight 2222 FAM/ILY 28-May-09	\$95.00
Totals For Flight 5808 PGD/MYR 28-May-09	\$0.00
Totals For Flight 5808 MYR/ABE 28-May-09	\$195.00
Totals For Flight 5808 PGD/ABE 28-May-09	\$18.01
Totals For Flight 5809 ABE/MYR 28-May-09	\$99.50
Totals For Flight 5809 ABE/PGD 28-May-09	\$123.37
Totals For Flight 5818 MYR/PIT 28-May-09	\$2,101.40
Totals For Flight 5819 PIT/MYR 28-May-09	\$1,870.50
Totals For Flight 5822 EWR/MYR 28-May-09	\$1,677.80
Totals For Flight 5822 MYR/EWR 28-May-09	\$1,851.50
Totals For Flight 5872 MYR/SPI 28-May-09	\$987.80
Totals For Flight 5873 SPI/MYR 28-May-09	\$2,985.80
Totals For Flight 5880 MYR/ORH 28-May-09	\$1,830.50
Totals For Flight 5881 ORH/MYR 28-May-09	\$850.40
Totals For Flight 6004 SFB/ORH 28-May-09	\$2,456.90
Totals For Flight 6004 PGD/ORH 28-May-09	\$1,835.00
Totals For Flight 6005 ORH/SFB 28-May-09	\$1,498.10
Totals For Flight 6005 ORH/PGD 28-May-09	\$1,938.90
Totals For Travel Date 28-May-09	\$22,415.48
Totals For Flight 2222 FAM/ILY 29-May-09	\$190.00
Totals For Flight 5617 IAG/MYR 29-May-09	\$3,196.80
Totals For Flight 5806 PGD/MYR 29-May-09	\$0.00
Totals For Flight 5806 MYR/TOL 29-May-09	\$100.00
Totals For Flight 5806 PGD/TOL 29-May-09	\$0.00
Totals For Flight 5806/5816 PGD/IAG 29-May-09	\$0.00
Totals For Flight 5807 TOL/PGD 29-May-09	\$0.00
Totals For Flight 5816 MYR/IAG 29-May-09	\$4,104.70
Totals For Flight 5818 MYR/PIT 29-May-09	\$1,177.20
Totals For Flight 5819 PIT/MYR 29-May-09	\$2,993.10
Totals For Flight 5822 EWR/MYR 29-May-09	\$105.10
Totals For Flight 5822 MYR/EWR 29-May-09	\$0.00
Totals For Flight 5830 MYR/AZO 29-May-09	\$0.00
Totals For Flight 5831 AZO/MYR 29-May-09	\$0.00
Totals For Flight 6002 SFB/AZO 29-May-09	\$1,861.30
Totals For Flight 6002 PGD/AZO 29-May-09	\$1,754.50
Totals For Flight 6003 AZO/SFB 29-May-09	\$449.80
Totals For Flight 6003 AZO/PGD 29-May-09	\$1,630.60
Totals For Travel Date 29-May-09	\$17,563.10
Totals For Flight 2222 FAM/ILY 30-May-09	\$95.00
Totals For Flight 5808 PGD/ABE 30-May-09	\$0.00
Totals For Flight 5816 MYR/IAG 30-May-09	\$2,456.30

Charter Escrow
Detail Report
Option: Carrier: *ALL*

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Summary Report

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Totals For Flight 5817 IAG/MYR 30-May-09	\$3,266.80
Totals For Flight 5850 MYR/RFD 30-May-09	\$64.75
Totals For Flight 5850 PGD/RFD 30-May-09	\$0.00
Totals For Flight 5851 RFD/MYR 30-May-09	\$478.40
Totals For Flight 5851 MYR/PGD 30-May-09	\$0.00
Totals For Flight 5851 RFD/PGD 30-May-09	\$80.00
Totals For Flight 5888 MYR/PIT 30-May-09	\$1,697.60
Totals For Flight 5889 PIT/MYR 30-May-09	\$3,757.40
Totals For Flight 6004 SFB/ORH 30-May-09	\$1,529.70
Totals For Flight 6004 PGD/ORH 30-May-09	\$947.00
Totals For Flight 6005 ORH/SFB 30-May-09	\$790.00
Totals For Flight 6005 ORH/PGD 30-May-09	\$490.60
Totals For Flight 6605 LCK/MYR 30-May-09	\$2,279.60
Totals For Flight 6606 MYR/LCK 30-May-09	\$1,539.40
Totals For Travel Date 30-May-09	\$19,472.55
Totals For Flight 5622 MYR/PBG 31-May-09	\$3,609.19
Totals For Flight 5808 PGD/MYR 31-May-09	\$0.00
Totals For Flight 5808 MYR/ABE 31-May-09	\$0.00
Totals For Flight 5808 PGD/ABE 31-May-09	\$0.00
Totals For Flight 5809 ABE/MYR 31-May-09	\$212.04
Totals For Flight 5809 MYR/PGD 31-May-09	\$0.00
Totals For Flight 5809 ABE/PGD 31-May-09	\$8.63
Totals For Flight 5818 MYR/PIT 31-May-09	\$2,825.80
Totals For Flight 5819 PIT/MYR 31-May-09	\$1,899.32
Totals For Flight 5821 PBG/MYR 31-May-09	\$2,848.10
Totals For Flight 5822 MYR/EWR 31-May-09	\$1,783.40
Totals For Flight 5823 EWR/MYR 31-May-09	\$974.60
Totals For Flight 5872 MYR/SPI 31-May-09	\$2,991.60
Totals For Flight 5873 SPI/MYR 31-May-09	\$2,347.40
Totals For Flight 5880 MYR/ORH 31-May-09	\$2,015.70
Totals For Flight 5881 ORH/MYR 31-May-09	\$1,178.90
Totals For Flight 6004 SFB/ORH 31-May-09	\$2,381.40
Totals For Flight 6004 PGD/ORH 31-May-09	\$3,300.50
Totals For Flight 6005 ORH/SFB 31-May-09	\$1,223.70
Totals For Flight 6005 ORH/PGD 31-May-09	\$1,516.40
Totals For Travel Date 31-May-09	\$31,116.68
Totals For Flight 5617 IAG/MYR 01-Jun-09	\$3,537.20
Totals For Flight 5617/5807 IAG/PGD 01-Jun-09	\$0.00
Totals For Flight 5806 PGD/MYR 01-Jun-09	\$0.00
Totals For Flight 5806 PGD/TOL 01-Jun-09	\$0.00
Totals For Flight 5807 TOL/MYR 01-Jun-09	\$0.00
Totals For Flight 5807 MYR/PGD 01-Jun-09	\$0.00

Charter Escrow
Detail Report
Option: Carrier: *ALL*

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Summary Report
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Totals For Flight 5807 TOL/PGD 01-Jun-09	\$0.00
Totals For Flight 5816 MYR/IAG 01-Jun-09	\$4,494.10
Totals For Flight 5818 MYR/PIT 01-Jun-09	\$2,051.40
Totals For Flight 5819 PIT/MYR 01-Jun-09	\$584.40
Totals For Flight 5822 EWR/MYR 01-Jun-09	\$980.90
Totals For Flight 5822 MYR/EWR 01-Jun-09	\$584.30
Totals For Flight 5830 MYR/AZO 01-Jun-09	\$0.00
Totals For Flight 5831 AZO/MYR 01-Jun-09	\$0.00
Totals For Flight 6002 SFB/AZO 01-Jun-09	\$1,010.10
Totals For Flight 6002 PGD/AZO 01-Jun-09	\$1,838.00
Totals For Flight 6003 AZO/SFB 01-Jun-09	\$630.10
Totals For Flight 6003 AZO/PGD 01-Jun-09	\$3,018.20
Totals For Travel Date 01-Jun-09	\$18,728.70
Totals For Flight 2222 FAM/ILY 02-Jun-09	\$239.00
Totals For Travel Date 02-Jun-09	\$239.00
Totals For MSCD	\$113,369.51
Totals For Flight 2222 FAM/ILY 27-May-09	\$0.00
Totals For Flight 5809 ABE/PGD 27-May-09	\$0.00
Totals For Flight 5822 MYR/PBG 27-May-09	\$0.00
Totals For Flight 5850 PGD/MYR 27-May-09	\$191.51
Totals For Flight 5850 MYR/RFD 27-May-09	\$250.10
Totals For Flight 5850 PGD/RFD 27-May-09	\$111.50
Totals For Flight 5851 RFD/MYR 27-May-09	\$80.00
Totals For Flight 5851 MYR/PGD 27-May-09	\$0.00
Totals For Flight 5851 RFD/PGD 27-May-09	\$255.11
Totals For Flight 6603 SFB/MYR 27-May-09	\$0.00
Totals For Flight 6603/6606 SFB/LCK 27-May-09	\$0.00
Totals For Flight 6605 LCK/MYR 27-May-09	\$2,155.30
Totals For Flight 6606 MYR/LCK 27-May-09	\$3,703.30
Totals For Travel Date 27-May-09	\$6,746.82
Totals For Flight 2222 FAM/ILY 28-May-09	\$95.00
Totals For Flight 3333 ILY/FAM 28-May-09	\$0.00
Totals For Flight 5802 PGD/ORH 28-May-09	\$293.00
Totals For Flight 5808 PGD/MYR 28-May-09	\$227.00
Totals For Flight 5808 MYR/ABE 28-May-09	\$0.00
Totals For Flight 5808 PGD/ABE 28-May-09	(\$91.50)
Totals For Flight 5809 ABE/MYR 28-May-09	\$106.02
Totals For Flight 5809 MYR/PGD 28-May-09	\$0.00
Totals For Flight 5809 ABE/PGD 28-May-09	\$142.83
Totals For Flight 5818 MYR/PIT 28-May-09	\$3,054.30
Totals For Flight 5819 PIT/MYR 28-May-09	\$5,356.40

Charter Escrow
Detail Report
Option: Carrier: *ALL*

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Summary Report
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Totals For Flight 5822 EWR/MYR 28-May-09	\$4,460.50
Totals For Flight 5822 MYR/EWR 28-May-09	\$2,622.90
Totals For Flight 5872 MYR/SPI 28-May-09	\$1,193.89
Totals For Flight 5873 SPI/MYR 28-May-09	\$3,310.20
Totals For Flight 5880 MYR/ORH 28-May-09	\$1,936.40
Totals For Flight 5881 ORH/MYR 28-May-09	\$2,238.80
Totals For Flight 6004 SFB/ORH 28-May-09	\$2,456.80
Totals For Flight 6004 PGD/ORH 28-May-09	\$4,235.09
Totals For Flight 6005 ORH/SFB 28-May-09	\$1,081.80
Totals For Flight 6005 ORH/PGD 28-May-09	\$2,264.50
Totals For Travel Date 28-May-09	\$34,983.93
Totals For Flight 2222 FAM/ILY 29-May-09	\$960.00
Totals For Flight 5617 IAG/MYR 29-May-09	\$4,767.60
Totals For Flight 5806 PGD/MYR 29-May-09	\$0.00
Totals For Flight 5806 MYR/TOL 29-May-09	\$0.00
Totals For Flight 5806 PGD/TOL 29-May-09	\$223.00
Totals For Flight 5806/5816 PGD/IAG 29-May-09	\$0.00
Totals For Flight 5807 TOL/MYR 29-May-09	\$95.00
Totals For Flight 5807 TOL/PGD 29-May-09	\$119.50
Totals For Flight 5816 MYR/IAG 29-May-09	\$2,523.50
Totals For Flight 5818 MYR/PIT 29-May-09	\$1,787.10
Totals For Flight 5819 PIT/MYR 29-May-09	\$3,697.20
Totals For Flight 5822 EWR/MYR 29-May-09	\$0.00
Totals For Flight 5822 MYR/EWR 29-May-09	\$0.00
Totals For Flight 5830 MYR/AZO 29-May-09	\$0.00
Totals For Flight 5831 AZO/MYR 29-May-09	\$0.00
Totals For Flight 6002 SFB/AZO 29-May-09	\$3,041.50
Totals For Flight 6002 PGD/AZO 29-May-09	\$2,458.00
Totals For Flight 6003 AZO/SFB 29-May-09	\$1,123.90
Totals For Flight 6003 AZO/PGD 29-May-09	\$2,931.20
Totals For Travel Date 29-May-09	\$23,717.50
Totals For Flight 3333 ILY/FAM 30-May-09	\$0.00
Totals For Flight 5622 MYR/PBG 30-May-09	\$0.00
Totals For Flight 5802 PGD/ORH 30-May-09	\$0.00
Totals For Flight 5812 SFB/AZO 30-May-09	\$0.00
Totals For Flight 5816 MYR/IAG 30-May-09	\$3,870.30
Totals For Flight 5817 IAG/MYR 30-May-09	\$3,518.40
Totals For Flight 5850 PGD/MYR 30-May-09	\$203.00
Totals For Flight 5850 MYR/RFD 30-May-09	(\$17.09)
Totals For Flight 5850 PGD/RFD 30-May-09	\$479.50
Totals For Flight 5851 RFD/MYR 30-May-09	\$2,790.70
Totals For Flight 5851 MYR/PGD 30-May-09	\$45.00

Charter Escrow
Detail Report
Option: Carrier: *ALL*

MRYTLE BEACH DIRECT

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Summary Report

For The Period 5/27/2009 Thru 6/2/2009

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Totals For Flight 5851 RFD/PGD 30-May-09	\$1,103.70
Totals For Flight 5888 MYR/PIT 30-May-09	\$1,515.80
Totals For Flight 5889 PIT/MYR 30-May-09	\$6,279.60
Totals For Flight 6004 SFB/ORH 30-May-09	\$1,667.50
Totals For Flight 6004 PGD/ORH 30-May-09	\$3,182.00
Totals For Flight 6005 ORH/SFB 30-May-09	\$614.10
Totals For Flight 6005 ORH/PGD 30-May-09	\$1,587.50
Totals For Flight 6605 LCK/MYR 30-May-09	\$4,972.90
Totals For Flight 6606 MYR/LCK 30-May-09	\$4,154.00
Totals For Travel Date 30-May-09	\$35,966.91
Totals For Flight 2222 FAM/ILY 31-May-09	\$380.00
Totals For Flight 5622 MYR/PBG 31-May-09	\$1,937.49
Totals For Flight 5808 PGD/MYR 31-May-09	\$0.00
Totals For Flight 5808 MYR/ABE 31-May-09	\$0.00
Totals For Flight 5808 PGD/ABE 31-May-09	\$21.51
Totals For Flight 5809 ABE/MYR 31-May-09	\$271.94
Totals For Flight 5809 MYR/PGD 31-May-09	\$0.00
Totals For Flight 5809 ABE/PGD 31-May-09	\$0.00
Totals For Flight 5818 MYR/PIT 31-May-09	\$5,414.30
Totals For Flight 5819 PIT/MYR 31-May-09	\$3,137.70
Totals For Flight 5821 PBG/MYR 31-May-09	\$3,545.81
Totals For Flight 5822 MYR/EWR 31-May-09	\$4,085.20
Totals For Flight 5823 EWR/MYR 31-May-09	\$2,001.82
Totals For Flight 5872 MYR/SPI 31-May-09	\$5,457.00
Totals For Flight 5873 SPI/MYR 31-May-09	\$6,744.10
Totals For Flight 5880 MYR/ORH 31-May-09	\$2,715.30
Totals For Flight 5881 ORH/MYR 31-May-09	\$1,619.50
Totals For Flight 6004 SFB/ORH 31-May-09	\$3,353.40
Totals For Flight 6004 PGD/ORH 31-May-09	\$2,201.00
Totals For Flight 6005 ORH/SFB 31-May-09	\$1,288.80
Totals For Flight 6005 ORH/PGD 31-May-09	\$1,973.60
Totals For Travel Date 31-May-09	\$46,148.47
Totals For Flight 2222 FAM/ILY 01-Jun-09	\$475.00
Totals For Flight 5617 IAG/MYR 01-Jun-09	\$2,736.00
Totals For Flight 5617/5807 IAG/PGD 01-Jun-09	\$0.00
Totals For Flight 5621 RFD/MYR 01-Jun-09	\$0.00
Totals For Flight 5806 PGD/MYR 01-Jun-09	\$0.00
Totals For Flight 5806 MYR/TOL 01-Jun-09	\$0.00
Totals For Flight 5806 PGD/TOL 01-Jun-09	\$0.00
Totals For Flight 5806/5816 PGD/IAG 01-Jun-09	\$0.00
Totals For Flight 5807 TOL/MYR 01-Jun-09	\$0.00
Totals For Flight 5807 MYR/PGD 01-Jun-09	\$0.00

Charter Escrow
Detail Report
Option: Carrier: *ALL*

MRYTLE BEACH DIRECT
Summary Report
For The Period 5/27/2009 Thru 6/2/2009

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Totals For Flight 5807 TOL/PGD 01-Jun-09	\$99.50
Totals For Flight 5812 SFB/AZO 01-Jun-09	\$0.00
Totals For Flight 5816 MYR/IAG 01-Jun-09	\$4,761.90
Totals For Flight 5818 MYR/PIT 01-Jun-09	\$3,050.60
Totals For Flight 5819 PIT/MYR 01-Jun-09	\$1,823.30
Totals For Flight 5822 EWR/MYR 01-Jun-09	\$1,065.00
Totals For Flight 5822 MYR/EWR 01-Jun-09	\$1,523.40
Totals For Flight 5830 MYR/AZO 01-Jun-09	\$0.00
Totals For Flight 5831 AZO/MYR 01-Jun-09	\$162.00
Totals For Flight 6002 SFB/AZO 01-Jun-09	\$1,642.00
Totals For Flight 6002 PGD/AZO 01-Jun-09	\$3,393.50
Totals For Flight 6003 AZO/SFB 01-Jun-09	\$1,809.20
Totals For Flight 6003 AZO/PGD 01-Jun-09	\$3,339.00
Totals For Travel Date 01-Jun-09	\$25,680.40
Totals For Flight 2222 FAM/ILY 02-Jun-09	\$190.00
Totals For Travel Date 02-Jun-09	\$190.00
Totals For VISA	\$173,434.03
Report Totals:	\$419,551.07

EXHIBIT 24

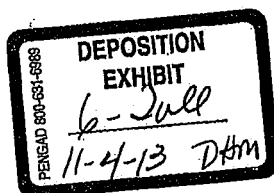
From: Judy Tull <jtull@myrtlebeachdirectair.com>
Sent: Tuesday, May 17, 2011 12:19 PM
To: Rooney, Lori <L.Rooney@valleynationalbank.com>
Subject: Direct Air Funds Release
Attach: Valley Family Ties 5 10 11.doc

Attached is the funds release from Family Ties.

I have sent the original in by fax.

Any questions let me know.

Judy





Via Facsimile: 973-709-0364

May 17, 2011

ATTN: Lori Rooney
VALLEY NATIONAL BANK
1455 Valley Road
3rd Floor
Wayne, NJ 07470

I am attaching Radixx Report providing you the money collected for the Memberships for the Family Ties Sales that we had from April thru A , 2011. The Memberships are placed in April of 2012. Passengers are allowed to purchase roundtrip flight certificates for \$169 per round trip ticket which includes the Membership Fee of \$60, plus air fare and taxes. Membership benefits include upgrades to first class at half price, discounts at restaurants, golf courses, hotels and rental car companies. We sold 25,472 originating tickets. These memberships may be released at this time. We have sent the original request in a separate letter with signature.

Family Ties Membership Report	\$1, 506,900
Funds requested to be released on 5/3/11	<u>-\$ 450,000</u>
Remaining funds to be released at later date	\$ 1,056,900
Funds released on 5/5/11	<u>-\$ 350,000</u>
Remaining funds to be released	\$ 706,900
Funds released on 5/10/11	<u>-\$ 350,000</u>
Remaining funds to be released	\$ 356,900

Please wire \$356,900 to Direct Air at the following account:

CRESCENT BANK
991 38th Avenue North
Myrtle Beach, SC 29577
Account of Southern Sky Air & Tours d/b/a Myrtle Beach Direct Air
ABA # 053208079
Account # 0159000512

If you have questions please do not hesitate to call.

Authorized Signature

EXHIBIT 25

BOYD • GOLDFINCH LLC

ATTORNEYS AND COUNSELORS AT LAW

Physical Address:
11019 Tournament Blvd., Suite 202
Murrells Inlet, South Carolina 29576

Telephone: (843) 357-9301
Facsimile: (843) 357-9303

Mailing Address:
Post Office Box 15358
Myrtle Beach, South Carolina 29587

December 18, 2013

Via E-mail and U.S. Mail

Jessica E. Murphy, Esq.
Mirick O'Connell
1800 West Park Drive, Suite 400
Westborough, MA 01581-3926

Re: Southern Sky Air & Tours LLC d/b/a Direct Air
Your Case No. 12-40944-MSH

Dear Jessica:

Following up on our recent communications, and specifically, your email which I received late Monday afternoon, I would provide the following responses to the questions you raise in your most recent email.

As a general response to several of the questions, I would say that it is very difficult to answer your questions precisely, without being able to refer to the specific RADDIX records and other documents that you reference. With that

1. Identify the author of the Escrow Analysis (page 4 of the attached document), the source of the information on that page and when it was prepared. When did your clients see any of the pages in the attached document and whom did they show it to? Who wrote "shame on us" on page 6 and what was the meaning of that note? Why was the attached document found behind the paneling in Ms. Ellison's office?

RESPONSE: The document attached to your email, at least in pages 1 through 5, appears to be a communication to Howard Sanderson, an employee of SkyKing Airlines, that was authored by Bob Keilman. Neither Judy nor Kay have a specific recollection of seeing this particular document, but believe that it more than likely was shown to them by Mr. Keilman. The reference on page 6 is recognized by Kay Ellison, but not in relation to the other pages of this document. Specifically, Kay recalls writing the words "Shame on Us," but she wrote them as a message to Judy Tull, during an exchange that Judy Tull was having with David Meers at Vision Airlines.

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December 18, 2013
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Vision, without notice, had pulled their aircraft from Direct Air flights departing Orlando, re-directing them to Vision's own schedule, and leaving Direct Air with a large number of passengers that had to be re-accommodated on an immediate basis. Obviously, the Tull-Meers call was not pleasant. During the call, Ms. Tull threatened to call the escrow bank and place a hold on all funds going to Vision. Meers then asked Ms. Tull if she would "actually do this," and that if she would then "shame on you." The call was on speaker, and Ms. Ellison, listening to the conversation, wrote the message to Judy on the first piece of paper that she happened to grab. Ms. Tull did in fact call the bank, and had the funds held, and that was the meaning behind Ms. Ellison's note she made to Ms. Tull. My clients, therefore, do not believe there is any connection between pages 1 through 5, and page 6, of the PDF that you provided. The documents may have been placed together by others who found them, independently, after Ms. Ellison left Direct Air, or they may have been found, coincidentally, together when they were discovered in her office. Regardless, there is no connection between the two documents.

2. Under what circumstances would large numbers of passengers (more than 50) be booked onto a flight en masse, paid by "cash", more than 24 hours after the flight departed?

RESPONSE: It is extremely difficult, if not impossible, to answer this question precisely, without looking more closely at the RADDIX logs to which you refer. Based on the limited information you have provided them, my clients believe that these changes were more than likely those that were effected to move and/or re-accommodate changes to groups of reservations (flights, or series of flights), in circumstances where there was a mechanical, or where, as in the example of the above, a carrier such as Vision suddenly pulled its aircrafts from the Orlando market, when it decided that if it had to choose between Direct Air flights, and its own schedule, it would fly its own flights.

It should be noted that versions of RADDIX that were implemented prior to the TSA implementation of the "Secure Flight" initiative, among others, were much more flexible in treating (accommodating) last minute changes to passenger schedules. If it were necessary to change an airline that was servicing a particular flight, for example, because of a mechanical problem on the originally scheduled carrier's aircraft, then Direct Air personnel could go into RADDIX and make those changes to individual passenger records, or groups of passenger records. After the implementation of the Secure Flight regulations by TSA, it became much more difficult to make such accommodations and other late-notice changes. The only way that Direct Air could effect such changes would be to delete the original flight, re-create a new flight, and

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move the passengers into the new flight. My clients believe that replacement flights were generally created on a "cash" basis, because if the replacement reservation was re-created as a credit card transaction, they believe RADDIX would have re-charged the credit card in question, creating a double-charge over billing on the flight. I believe Shawn Ullerep and Mary Anne Jarrell, should both be able to shed light for you on Direct Air practices in this regard.

With respect to booking a flight "more than 24 hours after a flight departed," my clients understanding of the RADDIX system is that such a change is not possible. Again, we would need to see the specific examples that document such changes after the fact, but my clients believe that RADDIX generally does not allow such changes to a flight, after the fact.

Additionally, Judy Tull advises me that she did not engage in any changes to the RADDIX system, for any purpose. She was not involved in the re-accommodation of cancelled or over-booked passengers, and her only exposure to RADDIX was in running reports from the system. She did not change the existing or past reservations. Ms. Ellison did occasionally access directly reservation data in RADDIX as needed to assist with re-accommodating passengers, but this was generally a job left to others, again, principally, reservations agents in the West Virginia reservations center.

- a. Why are there \$2,751,509.22 in bookings paid by cash made by "kellison" as the booking agent more than 24 hours after the flight departed? For your reference, most of these are done on the same day as "release requests" were prepared and send to VNB. Why were \$2,168,443.23 of those later deleted by "kellison" and \$148,069.50 of those later deleted by "JTull"?

RESPONSE: As above, my clients do not understand that it is possible to change reservations records in RADDIX more than 24 hours after a flight has departed. As such, they cannot provide an explanation for the numbers you reference, except to say that any such cancellations were likely the result of efforts to re-accommodate passengers, but that the data alone, without reviewing the supporting documents, do not allow us to provide a more precise response.

- b. Why are there similar bookings made more than 24 hours after a flight departed by the following individuals:
 - "mjarrell" booked \$5,083,264.80 in "cash" payments, of which there were cancellations of \$8,076,014.80
 - "sullerup" booked and cancelled \$358,565.20 in "cash" payments

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RESPONSE: See above. My clients do not understand that it is possible to change reservations records in RADDIX more than 24 hours after a flight has departed. It is further difficult for my clients to understand how Mary Anne Jarrell (or any user) could have cancelled approximately \$3,000,000 more in cash reservations than they created. Again, my clients believe that many of the "cash" transactions you reference more than likely were the result of the numerous "re-accommodation" transactions that were necessary as a result of numerous factors, throughout the history of Direct Air's operation, in which they attempted to get the RADDIX system to serve their purposes, even though there were many instances in which it was not ideally suited for their needs.

An example of this, in particular, as I believe Ms. Tull and Ms. Ellison both touched upon in their examinations, was that Family Ties reservations for any particular sale often originated in one RADDIX "bucket" (flight) that might hold 30,000 reservations. When that became unmanageable due to the limitations of the RADDIX system, those reservations would be transferred into multiple records, each consisting of 200-300 memberships, which from there would be transferred to actual flights when the vouchers were redeemed. Each of these transfers would have generated a "cash" record in RADDIX, even though no money was actually received. Further, as discussed above, re-accommodation of passengers was a continuous and ongoing effort at Direct Air, as passengers were moved when needed, due to mechanical or other issues. There were times - such as when problems arose with various carriers such as Falcon Air, or Sky King - when re-accommodation was a significant part of the operation. After the acquisition of Direct Air by the Avondale entities, and Avondale's failure to provide the larger aircraft that they had promised, re-accommodation of a significant number of passengers for every flight operated by Direct Air became a requirement, as smaller aircraft were substituted for the larger aircraft that had been loaded into the RADDIX reservations system. In these times, re-accommodation was a daily, and significant part of Direct Air's reservation agents' duties. Again, each of these re-accommodations would have been treated as "cash" transfers in RADDIX, for the same reasons. My clients believe these circumstances could explain the basis for your question; however, without looking at the source documentation that you reference, neither Ms. Tull or Ms. Ellison can provide a more precise response.

3. How did your clients verify that they were not requesting Family Ties membership money from VNB twice: once when it separately requested the membership fees; and the second time when the passenger flew and the total price paid (including membership fee) was included in the release request to VNB?

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RESPONSE: "Family Ties" memberships were to be cancelled by the agent when they moved the passenger. This was Direct Air policy. There were, however, errors that were made, and the reservations agents would sometimes forget to cancel the originating Family Ties membership, so it is entirely possible (and in fact my clients would acknowledge that it did happen) that some reports would have shown Family Ties memberships that had in fact been redeemed. Furthermore, the methodology for accounting the Family Ties "pulls" from escrow was discussed among the founding members, and the financial and accounting personnel of Direct Air; it was not a unilateral decision of either Ms. Tull or Ms. Ellison, and neither was singly (nor were they together) solely responsible for calculating the amounts of Family Ties memberships to be taken in each escrow draw. My clients would be happy to review this process with you again, if you would like to discuss it with them further.

4. A forensic accounting/analysis of the VNB account statements shows credit card payments for advance bookings and 4-5 checks were the only customer funds deposited into the VNB escrow account. All other customer payments (including credit cards processed at the airport for same day upgrades, additional bags, etc.) went into other bank accounts. Why did Direct Air submit release requests to VNB for revenue attributed to other payment methods? The amount of money associated with these other payment methods is in excess of \$5.5 million, including \$742,864.37 of payment type "vouchers".

RESPONSE: In order to respond fully to this question, it would be necessary to know what other forms of payment it refers to. There were effectively two types of vouchers used by Direct Air. The first type were vouchers that were issued to travelers as credit for a past flight that had not been taken. When that type of voucher was redeemed, it would show as a cash transfer in the RADDIX system. Again, as noted above, this was noted as cash to prevent the original reservation from being "re-charged" on the credit card record for the original reservation (the original flight that was not, in fact, taken by the passenger).

The second type of vouchers that were "pulled" in the escrow reports to VNB were vouchers that had been issued for future travel, but which had expired because the passenger had not used the voucher within one year from the date of issue.

The credit card payments that were collected at the airports were charged on customer's accounts using handheld credit card readers, and were processed through the enterprise "Raddix Airport System," not RADDIX. (Note at this time the two

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systems did not communicate with one another. Charges made through the Raddix Airport System were made when the passenger had traveled, or was traveling, and did not go through the RADDIX Reservations System, and were not deposited to the DOT escrow account at Valley Nation Bank, but rather to other operating accounts maintained by Direct Air, which accounts I will not repeat here, but all of which accounts have previously been disclosed to the Trustee. The ancillaries that are disclosed on the RADDIX "cross tab" report were pre-booked ancillaries, and are not the same fees as those collected through the Raddix Airport System at the airports.

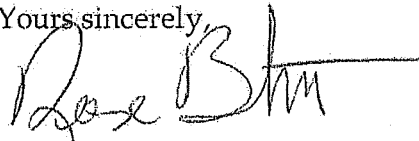
5. What statements of Mr. Warneck do your clients disagree with and why?

RESPONSE: My clients were very surprised by many of the statements made by Ed Warneck in his 2004 examination, and in particular, have noted the following: when Direct Air began its operations, and for several years thereafter, all of the original five members were involved in (and often disagreed over) all aspects of the business, and all decisions of any substantial significance. There were often disagreements, but the five founding members would meet, and would determine a course of action. No areas of the business were shielded or "departmentalized" away from any of the founding members. Mr. Warneck's numerous assertions throughout his examination, that there were broad, fundamental aspects of the business in which he was not involved, and of which he had no knowledge, is unfathomable to Ms. Tull and the Ellisons, and is not credible.

Finally, references to criminal prosecution of Ms. Ellison in Mr. Warneck's testimony are prejudicial and inaccurate. The matter in question was in fact an adversarial proceeding in a bankruptcy matter, and Ms. Ellison will be pleased to discuss further with you, should you desire.

As I mentioned Monday afternoon when we spoke by phone, I anticipate you may have additional questions, and my clients will be glad to speak with you further, if that will assist you in finalizing your report. Should you have any questions or wish to follow up, please do not hesitate to contact me.

Yours sincerely,



Reese R. Boyd, III

RRB/pw